



Lindsey M. Stepp  
Commissioner

Carolynn J. Lear  
Assistant Commissioner

# State of New Hampshire Department of Revenue Administration

109 Pleasant Street  
PO Box 487, Concord, NH 03302-0487  
Telephone (603) 230-5000  
www.revenue.nh.gov



MUNICIPAL AND PROPERTY  
DIVISION  
James P. Gerry  
Director

Samuel T. Greene  
Assistant Director

December 20, 2019

Town of Hooksett  
ATTN: Board of Assessors  
35 Main Street  
Hooksett, NH 03106-

RE: 2018 Assessment Review

Honorable Members of the Board of Assessors:

The New Hampshire Department of Revenue Administration has completed its review of the Town of Hooksett's assessments required by RSA 21-J: 11-a. The Department has considered the degree to which assessments in Hooksett achieved substantial compliance with applicable statutes and rules. The Department considered compliance with the six assessment areas specifically identified in RSA 21-J: 11-a, and RSA 21-J: 14-b I. (c).

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board (ASB) by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year, either by an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) shall be produced.

TDD Access: Relay NH 1-800-735-2964

*Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.*

In accordance with RSA 21-J: 11-a, II, the Department shall report its findings to the ASB and the municipality. This letter constitutes our report.

After completing its review, the Department has determined that the Town of Hooksett is not in substantial compliance with applicable assessing statutes and rules as identified in RSA 21-J: 11-a, I and RSA 21-J: 14-b, I(c) because it has not met one or more of the standards adopted by the ASB pursuant to N.H. Administrative Rule ASB 102.02. See Standards for Monitoring of Local Assessing Practices by the Department of Revenue Administration Adopted by the Assessing Standards Board May 11, 2018 (the ASB Standards).

The ASB standards not met include:

ASB III, C.1. a. Credits. Most files did not have a documented review by an assessor in the last 5 years. Additionally, one sample listed under a trust and was missing a PA-33 form.

Attached please find the Department's worksheets indicating areas that should be addressed.

Prior to the release of this report to the ASB you have an opportunity to respond to the findings in this report. Please let us know within 30 days if you have a response to this letter.

We would like to thank you and the staff members who assisted the Department for working with us in an understanding and cooperative manner.

Your next Assessment Review is scheduled for 2023. Should you be interested in changing your Assessment Review year, such a request may be approved so long as the time between reviews does not exceed five years.

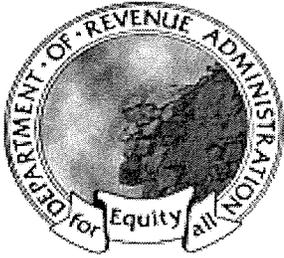
If you have any questions, feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "James Gerry", with a long horizontal flourish extending to the right.

James Gerry, Director  
Municipal and Property Division

cc: Assessing Standards Board  
File



NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL and PROPERTY DIVISION

CREDITS COVER SHEET APRIL 1, 2018

ASB III, C. 1.a

Name of Municipality:	Hooksett
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Total Parcels Sampled	34
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Unacceptable Samples	12
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Acceptable Samples	22
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Percent of Acceptable Samples (Minimum 95%)	64.7%
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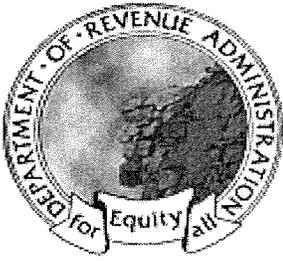
Municipality of Hooksett In the Category of CREDITS:

Met Standard	<input type="checkbox"/>
Did Not Meet Standard	<input checked="" type="checkbox"/>

Comments:

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DRA Appraiser Signature:	Steve Griffin	Date:	1/28/19
DRA Supervisor Initials:	AD	Date:	12/16/19



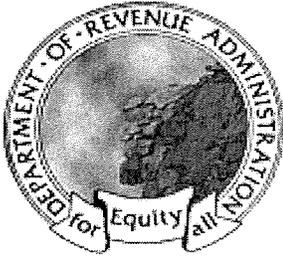
**NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL and PROPERTY DIVISION**

**CREDITS WORKSHEET as of April 1, 2018**

ASB III, C. 1. a

<b>Name of Municipality:</b>	Hooksett	<b>Date of Review:</b>	1/28/2019
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Sample Number	Parcel ID	Credit Type	Application Timely filed, completed, and signed by the applicant.	Application Approved by the Assessor (s)	If applicant is listed under a trust, is a PA-33 Form filed	Year Last Review	Results
1	10-69-11-	Veteran's	Yes	Yes	N/A	2009	Did Not Meet Standard
2	10-69-18-	Veteran's	Yes	Yes	N/A	2017	Met Standard
3	11-51--	Surviving Spouse	Yes	Yes	N/A	2016	Met Standard
4	13-7--	Veteran's	Yes	Yes	No	2008	Did Not Meet Standard
5	16-24-1-	Veteran's	Yes	Yes	N/A	1990	Did Not Meet Standard
6	18-14-37-	Veteran's	Yes	Yes	N/A	2018	Met Standard
7	18-4- 1-6-	Surviving Spouse	Yes	Yes	Yes	2013	Met Standard
8	18-49-189-	Veteran's	Yes	Yes	N/A	2009	Did Not Meet Standard
9	18-49-193-	Veteran's	Yes	Yes	Yes	2015	Met Standard
10	19-4-1-25	Veteran's	Yes	Yes	N/A	2011	Did Not Meet Standard
11	19-4-1-36	Veteran's	Yes	Yes	Yes	2013	Met Standard
12	19-4-1-4	Veteran's	Yes	Yes	Yes	2016	Met Standard
13	22-17-1-	Veteran's	Yes	Yes	N/A	2016	Met Standard
14	25-26-16-	Veteran's	Yes	Yes	N/A	2015	Met Standard
15	25-26-49-	Veteran's	Yes	Yes	N/A	2013	Met Standard
16	26-116--	Veteran's	Yes	Yes	Yes	2013	Met Standard
17	26-56--	Veteran's	Yes	Yes	N/A	2018	Met Standard
18	26-85--	Surviving Spouse	Yes	Yes	Yes	2018	Met Standard
19	29-21--	Total Disability	Yes	Yes	N/A	2009	Did Not Meet Standard



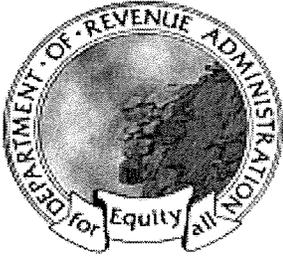
**NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL and PROPERTY DIVISION**

**CREDITS WORKSHEET as of April 1, 2018**

ASB III, C. 1. a

<b>Name of Municipality:</b>	Hooksett	<b>Date of Review:</b>	1/28/2019
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Sample Number	Parcel ID	Credit Type	Application Timely filed, completed, and signed by the applicant.	Application Approved by the Assessor (s)	If applicant is listed under a trust, is a PA-33 Form filed	Year Last Review	Results
20	31-15-9-	Veteran's	Yes	Yes	N/A	2015	Met Standard
21	32-24--	Veteran's	Yes	Yes	N/A	2018	Met Standard
22	39-1-74-	Veteran's	Yes	Yes	Yes	2013	Met Standard
23	40-10--	Surviving Spouse	Yes	Yes	N/A	2009	Did Not Meet Standard
24	40-40-53-	Veteran's	Yes	Yes	N/A	2017	Met Standard
25	45-49--	Veteran's	Yes	Yes	N/A	1998	Did Not Meet Standard
26	46-35--	Veteran's	Yes	Yes	N/A	2018	Met Standard
27	47-14-1-18	Veteran's	Yes	Yes	Yes	2017	Met Standard
28	47-14-1-22	Veteran's	Yes	Yes	Yes	2013	Met Standard
29	48-76-4-	Veteran's	Yes	Yes	Yes	2003	Did Not Meet Standard
30	48-9--	Veteran's	Yes	Yes	N/A	1986	Did Not Meet Standard
31	6-114-38-	Veteran's	Yes	Yes	N/A	2008	Did Not Meet Standard
32	6-22-61-	Veteran's	Yes	Yes	N/A	2018	Met Standard
33	6-22-71- 1B	Veteran's	Yes	Yes	N/A	2017	Met Standard
34	6-37--	Veteran's	Yes	Yes	Yes	1998	Did Not Meet Standard



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Sample Number	Parcel ID	Credit Type	Application Timely filed, completed, and signed by the applicant.	Application Approved by the Assessor (s)	If applicant is listed under a trust, is a PA-33 Form filed	Year Last Review	Results

**Comments:**

Sample #4 Needs a PA-33 on file.

Samples # 1, 5, 8, 10, 19, 23, 25, 29, 30, 31, & 34 Did not have a documented review in the last 5 years.

<b>DRA Appraiser Signature:</b>	Steve Griffin	<b>Date:</b>	1/28/2019
<b>DRA Supervisor Initials:</b>	AD	<b>Date:</b>	12/16/19